

Amendments to the Specification:

Please replace the paragraph at page 30 of the specification with the following amended paragraph:

Abstract of the Disclosure

An ~~image processing apparatus and [[a]] method for implementing picture-in-picture with frame rate conversion are provided.~~ The image processing apparatus includes an input buffer unit, a data synchronizing unit, first through third memories, and a memory control unit. The input buffer unit buffers input data ~~which are externally and asynchronously input through two or more channels by different input clock signals~~ and outputs buffered data as first data and first data enabling signals. The data synchronizing unit synchronizes the first data output ~~from the input buffer unit with an output clock signal in response to the input clock signals and the first data enabling signals~~ and outputs synchronized data as second data and second data enabling signals ~~in response to each of the first data enabling signals~~. The first memory multiplexes the second data ~~according to time sharing, stores the second data in different regions, and outputs stored data in response to a first memory enabling signal.~~ The second memory writes and reads data output from the first memory in response to a frame buffer control signal. The third memory ~~stores data output from the second memory and outputs stored data as a display signal in response to a second memory enabling signal.~~ The memory control unit controls data flow between the memories and ~~memory and the second memory~~, frame rates of the ~~first and second~~ input data and the display signal in the second memory, ~~and data flow between the second memory and the third memory.~~